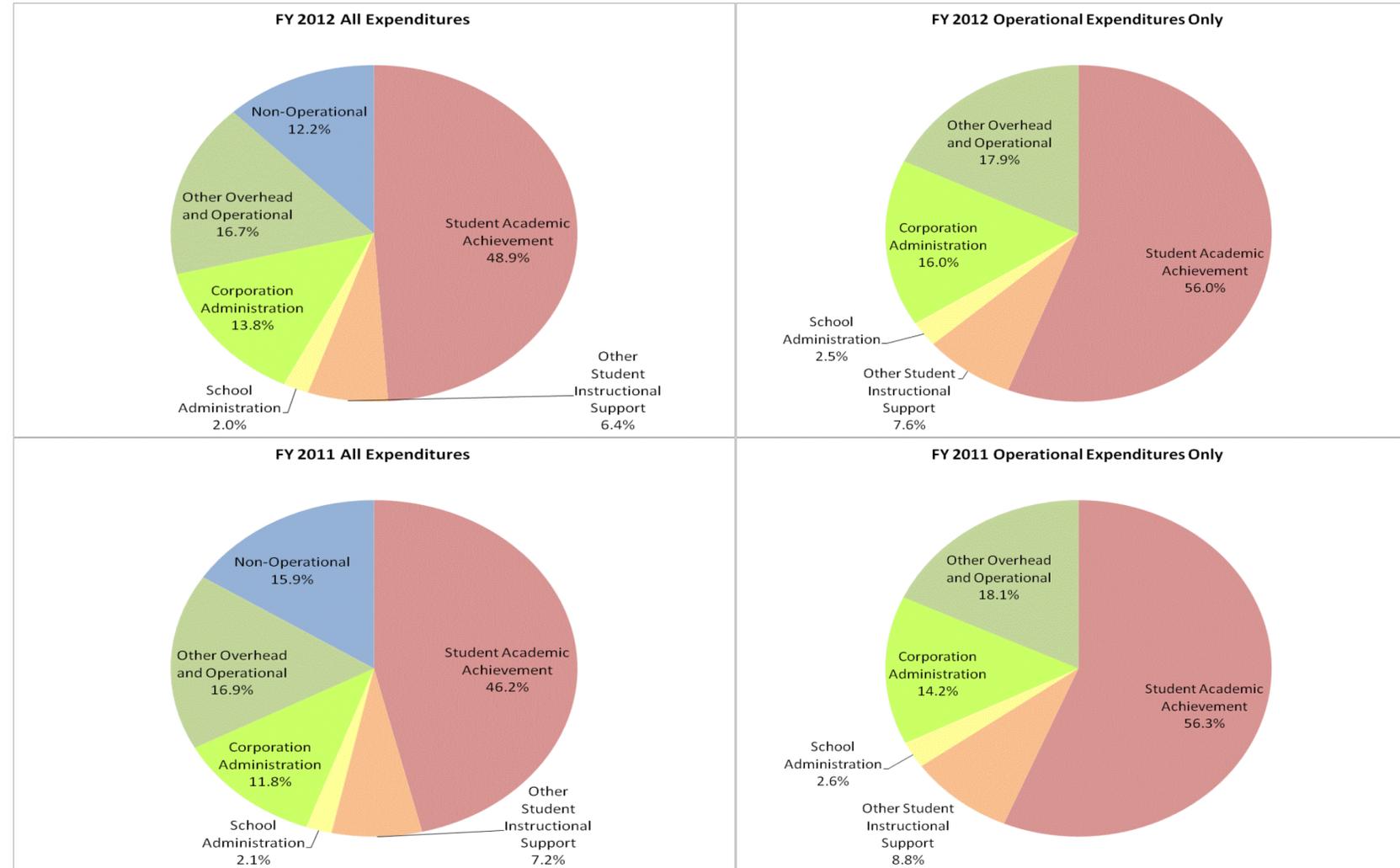


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
DeKalb Co Eastern Com Sch Dist (1805)

DeKalb Co Eastern Com Sch Dist (1805)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$10,767,055	47.9%	\$11,408,908	46.4%	\$12,459,832	46.2%	\$15,474,709	48.9%
Student Instructional Support	\$1,847,786	8.2%	\$3,249,881	13.2%	\$2,493,982	9.2%	\$2,670,224	8.4%
Overhead and Operational	\$6,005,168	26.7%	\$6,984,012	28.4%	\$7,738,055	28.7%	\$9,651,766	30.5%
Nonoperational	\$3,860,279	17.2%	\$2,929,722	11.9%	\$4,284,939	15.9%	\$3,855,683	12.2%
Grand Total	\$22,480,288		\$24,572,523		\$26,976,808		\$31,652,383	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	56.1%	59.7%	55.4%	57.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
DeKalb Co Eastern Com Sch Dist (1805)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$279,242	\$230,839	\$228,310		-18%	-1%
	11100 Regular Programs; Elementary	\$2,266,591	\$2,391,894	\$2,264,788	\$2,325,551	3%	-3%	3%
	11200 Regular Programs; Middle/Junior High	\$607,447	\$601,069	\$584,659	\$565,054	-7%	-6%	-3%
	11300 Regular Programs; High School	\$1,059,655	\$1,610,638	\$1,511,287	\$1,476,835	39%	-8%	-2%
	11420 Vocational Education; Agriculture B	\$62,724	\$69,597	\$69,439	\$71,280	14%	2%	3%
	11450 Vocational Education; Consumer and Homemaking	\$34,902	\$31,543	\$32,109	\$32,291	-7%	2%	1%
	11470 Vocational Education; Business Education	\$0	\$0	\$45,686	\$54,167			19%
	11510 Vocational Education; Cooperative Education	\$57,288	\$52,837	\$44,731	\$45,008	-21%	-15%	1%
	11590 Other Vocational Education Programs	\$0	\$0	\$0	\$1,988,311			
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$211,035	\$18,825	\$108,075		-49%	474%
	12110 Gifted And Talented; Gifted and Talented	\$12,147	\$38,997	\$0	\$0	-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$35,606	\$28,916			-19%
	12210 Mental Disabilities; Mild Mental Disabilities	\$306,890	\$314,186	\$319,909	\$127,951	-58%	-59%	-60%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$530,858	\$816,825	\$914,198	\$966,506	82%	18%	6%
	12230 Mental Disabilities; Severe Mental Disabilities	\$197,302	\$288,969	\$232,269	\$259,589	32%	-10%	12%
	12310 Physical Impairment; Orthopedic Impairment	\$163,475	\$184,780	\$221,706	\$208,875	28%	13%	-6%
	12320 Physical Impairment; Multiple Disabilities	\$451,895	\$585,225	\$634,229	\$628,892	39%	7%	-1%
	12330 Physical Impairment; Visual Impairment	\$105,066	\$166,756	\$178,022	\$199,109	90%	19%	12%
	12340 Physical Impairment; Hearing Impairment	\$155,796	\$244,683	\$212,632	\$274,093	76%	12%	29%
	12350 Physical Impairment; Homebound	\$2,587	\$10,215	\$11,670	\$19,252	> 500%	88%	65%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$1,076,835	\$1,447,991	\$1,400,344	\$1,628,192	51%	12%	16%
	12510 Culturally Different; Communication Disorders	\$137,856	\$115,990	\$84,606	\$97,013	-30%	-16%	15%
	12520 Culturally Different; Compensatory	\$0	\$6,008	\$0	\$0		-100%	
	12610 Learning Disability	\$55,326	\$138,995	\$150,771	\$163,593	196%	18%	9%
	12810 Special Education Preschool	\$367,772	\$636,516	\$612,992	\$650,800	77%	2%	6%
	12900 Other Special Programs	\$139,293	\$57,191	\$93,332	\$76,199	-45%	33%	-18%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$0	\$0	\$431,399			
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$0	\$0	\$0	\$50,562			
	13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$0	\$0	\$15,624			
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$0	\$0	\$35,520			
	14100 Summer School Programs; Elementary	\$55,853	\$38,874	\$28,403	\$20,384	-64%	-48%	-28%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$5,529	\$0			-100%
	14300 Summer School Programs; High School	\$20,010	\$18,759	\$9,857	\$3,523	-82%	-81%	-64%
	16100 Remediation Testing	\$17,695	\$22,922	\$3,645	\$622	-96%	-97%	-83%
	16200 Preventive Remediation	\$51,007	\$38,675	\$40,439	\$58,870	15%	52%	46%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$147,594	\$169,882	\$262,530	\$377,333	156%	122%	44%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$117,780	\$173,900	\$1,347,739	\$1,270,913	> 500%	> 500%	-6%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$3,453	\$3,500	\$3,174		-8%	-9%
	22110 Improvement of Instruction; Service Area Direction	\$80,580	\$19,604	\$36,343	\$17,960	-78%	-8%	-51%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$16,367	\$41,617	\$47,454	\$50,739	210%	22%	7%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$14,261	\$1,392			-90%
	22220 Library/Media Services; School Library	\$180,528	\$212,984	\$154,638	\$86,125	-52%	-60%	-44%
	22230 Library/Media Services; Audiovisual	\$2,307	\$0	\$0	\$0	-100%		
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$137,500	\$317,154			131%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$40,000	\$0	\$0		-100%	
	22360 Instruction, Related Technology; Network Support	\$127,526	\$158,524	\$421,765	\$436,714	242%	175%	4%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tex	\$0	\$1,523	\$0	\$325		-79%	
	22900 Other Support Service, Instructional Staff	\$0	\$12,134	\$13,539	\$17,903		48%	32%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$66,724	\$154,874	\$28,046	\$54,612	-18%	-65%	95%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$13,434	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$510,877	\$0	\$0	\$0			
Student Academic Achievement Total		\$9,199,988	\$11,408,908	\$12,459,832	\$15,474,709	68%	36%	24%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$18,392	\$0	\$0	\$0	-100%		
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$30,595	\$29,013	\$33,891	\$34,618	13%	19%	2%
	21220 Guidance Services; Counseling Services	\$148,362	\$185,173	\$179,622	\$186,834	26%	1%	4%
	21340 Health Services; Nurse Services	\$37,242	\$115,040	\$132,474	\$136,434	266%	19%	3%
	21390 Health Services; Other Health Services	\$247,690	\$410,480	\$426,808	\$415,660	68%	1%	-3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
DeKalb Co Eastern Com Sch Dist (1805)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	21410 Psychological Services; Service Area Direction	\$0	\$36,037	\$21,553	\$32,057		-11%	49%
	21420 Psychological Testing	\$0	\$696,797	\$711,196	\$753,374		8%	6%
	21430 Psychological Counseling	\$538,695	\$32,613	\$401	\$0	-100%	-100%	-100%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$48,947	\$63,504	\$64,581	\$74,359	52%	17%	15%
	21810 Special Education Administration; Service Area Direction	\$0	\$19,100	\$0	\$17,920		-6%	
	21890 Special Education Administration; Other Special Education Administration	\$0	\$997,788	\$364,973	\$375,503		-62%	3%
	24100 Office of The Principal	\$486,523	\$664,337	\$558,483	\$643,466	32%	-3%	15%
Student Instructional Support Total		\$1,556,445	\$3,249,881	\$2,493,982	\$2,670,224	72%	-18%	7%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$0	\$40,147	\$21,336	\$21,550		-46%	1%
	23120 Board of Education; Service Area Assistants	\$25,057	\$218	\$237	\$239	-99%	10%	1%
	23150 Board of Education; Legal Services	\$9,049	\$27,464	\$28,468	\$19,012	110%	-31%	-33%
	23160 Board of Education; Promotion Expenses	\$3,327	\$2,497	\$1,550	\$3,560	7%	43%	130%
	23190 Board of Education; Other Governing Body Services	\$0	\$30	\$0	\$0		-100%	
	23210 Executive Administration; Office of The Superintendent	\$262,313	\$347,564	\$299,800	\$311,418	19%	-10%	4%
	23220 Executive Administration; Community Relations	\$2,780	\$26,217	\$7,023	\$15,410	454%	-41%	119%
	23290 Executive Administration; Other Executive Administration Services	\$868,436	\$30,662	\$562,013	\$1,565,951	80%	> 500%	179%
	25120 Fiscal Services; Service Area Direction	\$39,444	\$46,456	\$49,397	\$52,235	32%	12%	6%
	25191 Other Fiscal Services; Refund of Revenue	\$300,636	\$271,314	\$581,853	\$156,286	-48%	-42%	-73%
	25300 Printing, Publishing, and Duplicating Services	\$35,111	\$31,456	\$31,539	\$24,513	-30%	-22%	-22%
	25730 Personnel Services; Personnel Services	\$0	\$91,682	\$75,475	\$69,613		-24%	-8%
	25750 Personnel Services; Health Services	\$47	\$1,524,886	\$1,306,209	\$1,883,506	> 500%	24%	44%
	25790 Personnel Services; Other Professional Services	\$0	\$110,199	\$97,656	\$89,484		-19%	-8%
	25850 Administrative Technology Services; Network Support	\$0	\$56,761	\$64,611	\$107,889		90%	67%
	25890 Other Technology Services	\$0	\$150	\$44,909	\$38,042		> 500%	-15%
	25920 Ditch Assessments	\$188	\$0	\$188	\$233	24%		24%
	25950 Other Assessments	\$0	\$1,462	\$0	\$0		-100%	
	25990 Other Support Services, Central	\$6,630	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,166,391	\$1,320,469	\$1,183,270	\$1,669,576	43%	26%	41%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$13,550	\$17,304	\$22,844	\$38,102	181%	120%	67%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$165,560	\$190,153	\$312,793	\$346,122	109%	82%	11%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$858	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$159,422	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$2,760	\$15,293	\$20,502	\$4,453	61%	-71%	-78%
	26700 Operation and Maintenance of Plant Services; Insurance	\$191,931	\$62,122	\$68,878	\$112,722	-41%	81%	64%
	27010 Student Transportation; Service Area Direction	\$46,012	\$148,710	\$143,462	\$175,436	281%	18%	22%
	27100 Student Transportation; Vehicle Operation	\$809,268	\$775,880	\$755,657	\$790,837	-2%	2%	5%
	27200 Student Transportation; Monitoring Services	\$0	\$65,687	\$87,563	\$87,782		34%	0%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$747,144	\$690,435	\$725,454	\$862,779	15%	25%	19%
	27400 Student Transportation; Purchase of School Buses	\$88,818	\$362,967	\$502,010	\$410,824	363%	13%	-18%
	27500 Student Transportation; Insurance on Buses	\$39,963	\$48,016	\$84,289	\$90,865	127%	89%	8%
	27900 Student Transportation; Other Student Transportation Services	\$77,282	\$88,318	\$74,925	\$66,815	-14%	-24%	-11%
	31100 Food Services Operations; Service Area Direction	\$0	\$35,144	\$37,452	\$47,289		35%	26%
	31200 Food Services Operations; Food Preparation and Dispensing	\$226,018	\$245,438	\$256,485	\$278,240	23%	13%	8%
	31400 Food Services Operations; Food Purchases	\$219,997	\$308,911	\$290,207	\$310,986	41%	1%	7%
Overhead and Operational Total		\$5,507,989	\$6,984,012	\$7,738,055	\$9,651,766	75%	38%	25%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$1,300	\$4,029			210%
	33200 Community Recreation	\$42	\$840	\$1,884	\$4,480	> 500%	434%	138%
	33400 Athletic Coaches	\$142,040	\$115,259	\$136,778	\$143,999	1%	25%	5%
	33910 High School Band Uniforms	\$0	\$0	\$6,919	\$0			-100%
	33950 Step Ahead	\$670	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$7,164	\$4,939	\$2,040	\$1,725	-76%	-65%	-15%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$138,203	\$73,959	\$9,065	\$39,888	-71%	-46%	340%
	43000 Facilities Acquisition and Construction; Professional Services	\$65,365	\$11,547	\$23,614	\$90,686	39%	> 500%	284%
	45100 Building Acquisition, Construction and Improvements	\$271,069	\$47,944	\$1,179,441	\$73,686	-73%	54%	-94%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$503,060	\$502,273	\$0	\$0	-100%	-100%	
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$3,189	\$52,398	\$0	\$0	-100%	-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$261,401	\$93,162	\$95,348	\$109,168	-58%	17%	14%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
DeKalb Co Eastern Com Sch Dist (1805)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$404,102	\$52,879	\$51,820	\$20,931	-95%	-60%	-60%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$315,669	\$144,911	\$299,684	\$307,368	-3%	112%	3%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$20,180	\$6,735	\$10,144	\$22,269	10%	231%	120%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$61,856	\$71,085	\$12,902	\$27,454	-56%	-61%	113%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,070,514	\$555,000	\$1,970,000	\$2,450,000	129%	341%	24%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$564,874	\$1,196,793	\$484,000	\$560,000	-1%	-53%	16%
Nonoperational Total		\$3,829,398	\$2,929,722	\$4,284,939	\$3,855,683	1%	32%	-10%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$268,039	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$851,540	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$14,667	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,234,031	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$38	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$18,152	\$0	\$0	\$0			
Prorated By Fund Total		\$2,386,468	\$0	\$0	\$0			